

THE LEONARD LETTER

*A weekly electronic newsletter about
California government, business and taxes*

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July 2, 2007

QUOTE OF THE WEEK

"A wise and frugal government, which shall leave men free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor and bread it has earned - this is the sum of good government." --- Thomas Jefferson (1743-1826), drafted the Declaration of Independence, 3rd US President

UNDER THE DOME

*****Central Command Not Waiting to Hear from Mayors*****

My commendation to Mayor Alan Autry of Fresno. I share his disgust with groups purporting to represent everyone but really just representing a slim majority of the activists in the room. The United States Conference of Mayors last week voted 51-47 on a resolution that had nothing to do with making cities better but to get America out of Iraq. Autry voted against the resolution and then immediately quit the group.

One could rightly say it is none of their business. Regardless, I am sure that on US Conference of Mayors letterhead some activist is telling Congress that the cities of America want out of Iraq. Good for Mayor Autry in calling them out on this. My mayor does not represent me on issues of foreign policy, nor do I vote for mayor based on international platform.

*****Free Speech for Thee, but Not for Me*****

Senator Kuehl is advancing a bill (SB 777) that will make it harder for Christians, Jews, Moslems, and members of other traditional faiths to enroll their children in public schools and make it even harder for public school teachers who are religious to reconcile their day job with their faith. The bill seeks to prohibit textbooks, teaching or activities from promoting bias against homosexuals, transgenders, or bisexuals. Harassment is wrong, but I am not aware of public school textbooks or curriculum that rile up students to attack or demean homosexuals. What this bill really does is prohibit truthful information while suppressing affirmation of the traditional family structure. For teachers who respect chastity and family integrity this makes for a contradiction between what they believe and what they can say.

While most people in American today are tolerant of people with different behaviors, it is a very big step for the law to prohibit teaching that certain behaviors are often risky to health, or that these behaviors are different from historical families. At a time when the public is pushing for more ethics and character-education in schools, this bill -- it is just a few votes from the Governor's desk-- would force drastic changes in the free flow of ideas and honest discussion in schools. I would not be surprised to see lots of early retirements from teaching if this controversial and contradictory burden is placed on teachers.

*****Joint Legislative Photo Search*****

I am very grateful to Dotson Wilson, the Chief Clerk of the Assembly, and his office, for twisting arms and dogging enough elected officials to make this year's joint legislative photo of California state government a success. Governor Schwarzenegger was there and nearly all the other constitutional officers and legislators made it out to the capitol's West steps for the shot.

This is an important historical document that people will look at 100, 200, who knows how many years from now to see the people, the fashions, the hair etc. In the past, this photo has included legislators, constitutional officers, supreme court members, and even legislative chaplains.

Due to the extreme difficulty of getting so many busy people to come together at the same time, taking this picture every four years has proven difficult. My last memory was that a picture was taken around 1999, but not in 2003 -- perhaps because of the atmosphere surrounding the recall.

I am certain that I have the privilege of being in at least three of these official pictures. I wanted to share them by providing a link to online images so you could see how we all looked in the 70s and 80s. I asked the State Archives if they had them online and word has come back that they do not have the pictures at all. Now the Chief's Clerk office, the State Archives, the State Library, and others are looking around for them. If you have one of these photos from the early 70s through 2000, please let me know. The state may need to borrow yours to scan and save for history.

AROUND THE STATE

*****Tax Relief for Tahoe Fire Victims*****

Taxpayers in the South Lake Tahoe region are eligible for tax relief from the BoE -- by extending return dates, relieving penalties and interest, or replacing copies of records lost to fire damage.

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at www.boe.ca.gov, or obtained by calling 800-400-7115.

*****Bottom Ten Service Industries *****

Every few months the BoE produces a document that is a summary of economic developments called "Economic Perspective". Last week I listed the top ten service industries in California and what share these are of the nation's payroll per industry. This week I list the bottom ten service industries in California.

This was compiled from U.S. Census Bureau data. California has twelve percent of the countries' population, so industries on this list that have less than twelve percent national share indicate the extent to which California lags the rest of the U.S. in that industry.

<http://www.boe.ca.gov/news/pdf/ep-5-07.pdf>

Outpatient care centers and other ambulatory health care services	10%
Business, professional, labor, political, and similar organizations	10%
Remediation and other waste management services	10%
Newspaper, periodical, book, and directory publishers (<i>except Internet</i>)	10%
Other information services	9%
Telecommunications resellers, satellite, and other telecommunications	9%
Nursing and residential care facilities	8%
Psychiatric, substance abuse, and specialty hospitals	8%
Social assistance (<i>except child day care services</i>)	8%
Home health care services	7%

AROUND THE SOLAR SYSTEM

Global Warming More Widespread than Thought

I admit to being skeptical that human beings cause significant global warming. But aside from speculating on what causes planetary warming I am forced to admit that the problem is far worse than I had imagined. According to NASA, Mars is warming too. Data from the Mars Odyssey orbiter indicates that Mars is warming even faster than the Earth.

http://www.breitbart.com/article.php?id=070404203258.5klhwqs4&show_article=1

[EXTREME SARCASM WARNING]: Clearly, something needs to be done to mitigate Mars' warming because environmentalists are certain that warm is not good. As Al Gore and the mainstream media tell us, "The debate on global warming is over." They assure us that there is no doubt that it is caused by human activity and that human solutions are the key to mitigating the problem.

I am thus open to ideas how to stop Mars' warming. A few ideas off the top of my head: We could proactively ban SUVs from other planets. The legislature could "send a message" condemning the sun's solar storms that recklessly send more radiation than needed for temperatures to remain constant throughout the galaxy. Hollywood could heighten sensitivity by sending Bruce Willis and Denzel Washington into deep space to smite the sun for the harm done to Mars and Earth. But whatever solution the environmentalists come up with, the most important thing to remember is we have total control of the situation.

MISCELLANY

Happy Birthday America

Independence Day commemorates the Continental Congress' agreement to sign the Declaration of Independence on July 4, 1776, in Philadelphia. In the previous months, efforts by the Continental Congress to make a lasting peace with Britain had become hopeless and a committee was formed to compose a formal declaration of independence. Headed by Thomas Jefferson, the committee included John Adams, Benjamin Franklin, Philip Livingston and Roger Sherman. Thomas Jefferson was chosen to write the first draft which was presented to the Congress on June 28. After various changes a vote was taken late in the afternoon of July 4th. Of the thirteen colonies, nine voted in favor of the Declaration – Georgia, North Carolina, Virginia, Maryland, New Jersey, Connecticut, Massachusetts, New Hampshire, and Rhode Island; two – Pennsylvania and South Carolina voted 'No'; Delaware 'Undecided' and New York abstained. After that vote delegates from all 13 colonies agreed to sign the document. Although the signing of the Declaration was not completed until August, the 4th of July has been accepted as the official anniversary of the announcement of independence.

The Declaration intended to be an expression of the American mindset at that time, an announcement to the world that we were separating from Great Britain and an indictment of the English Crown in a list of grievances. In so doing, the Declaration stressed natural rights of man and that these rights came from "Nature's God."

The Declaration of Independence states that "all men are created equal, that they are endowed by their Creator with certain unalienable Rights." After listing the grievances against King George III, the Declaration further stated "the Representatives of the united States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions ..."

So widespread was religious influence in early America that more than half a century later French historian Alexis de Tocqueville wrote in his "Democracy in America": "Upon my arrival in the United States the religious aspect of the country was the first thing that struck my attention ... In France I had almost always seen the spirit of religion and the spirit of freedom marching in opposite directions. But in America I found they were intimately united . . . The Americans combine the notions of Christianity and of liberty so intimately in their minds, that it is impossible to make them conceive the one without the other."

A Good Read

I am a great admirer of the written word and therefore a fan of dictionaries. Thus, I was interested in "The Professor and the Madman: A Tale of Murder, Insanity and the Making of the Oxford English Dictionary" by Simon Winchester. It tells the incredible story of the goal, established in 1857, to provide the history of each and every word in the English language. Previous dictionaries relied on the skills of one person, but the OED was conceived using the revolutionary idea of the "combined effort by the many." Hebert Coleridge and Frederick

Furnivall established the basics of the role of the many volunteers. Each would select a period of history, read works from that period, make a list of words in those readings, and list all the references and uses of that word. Coleridge died two years into the project and Furnivall was joined by James Murray as editor.

One of the most interesting volunteers was Assistant Surgeon (Ret'd.), U.S. Army, Capt. William Chester Minor. Minor, a Yale graduate, was incarcerated at the Broodmoor Asylum for the Criminally Insane in Crowthorne, Berkshire. Dr. Minor had originally been confined after shooting and killing George Merrett in 1872 while under the delusion Merrett was part of a gang attempting to enter his room and poison him. Despite his serious delusions, his cell was lined with books and he was eager for a worthwhile endeavor to occupy his time. Minor actually improved on the method originally suggested by Coleridge and Furnivall, including a rolodex-type index that proved invaluable in speeding the work of the entire dictionary.

On New Year's Eve, 1927, the completion of the OED project was announced and the final volume was to be produced in 1928. The final tally stood at 12 mighty volumes with 414,825 words defined, and 1,827,306 illustrative quotations. Dr. Minor contributed many scores of thousands of the quotations over his 17 or 18 years on the project. There will never be an exact tally, but editor Murray noted "the supreme position ... is certainly held by Dr. W.C. Minor of Broadmoor ... So enormous have been Dr. Minor's contributions during the past 17 or 18 years, that we could easily illustrate the last four centuries from his quotations alone."

BOE AND LEGISLATIVE DATES

July 4, 2007 --- Independence Day.

July 13, 2007 --- Last day for policy committees to hear and report bills (J.R. 61(a)(10)).

July 17, 2007 --- Board of Equalization meets in Sacramento.

July 20, 2007 --- Summer Recess begins on adjournment, provided Budget Bill has been passed (J.R. 51(a)(3)).

August 14-15, 2007 --- Board of Equalization meets in Sacramento.

August 20, 2007 --- Legislature reconvenes from Summer Recess (J.R. 51 (a)(3)).

September 3, 2007 --- Labor Day.

September 7, 2007 --- Last day to amend bills on the floor (J.R. 61(a)(13), A.R. 69(e)).

September 11-12, 2007 --- Board of Equalization meets in Sacramento.

September 14, 2007 --- Last day for any bill to be passed (J.R. 61(a)(14)). Interim Recess begins on adjournment (J.R. 51(a)(4)).

October 2-4, 2007 --- Board of Equalization meets in Sacramento.

October 14, 2007 --- Last day for Governor to sign or veto bills passed by the Legislature on or before Sept. 14 and in the Governor's possession after Sept. 14 (Art. IV, Sec.10(b)(1)).

NOTABLE DATES/ HISTORY

July 3, 1775 --- George Washington takes command of the Continental Army of the American colonies at Cambridge, Massachusetts.

July 3, 1852 --- Congress authorized the U.S.'s fifth mint (San Francisco).

July 3, 1861--- The Pony Express arrived in Sacramento with overland letters from New York.

July 3, 1863 --- A Confederate charge led by General George E. Pickett failed to break the Union line in the Battle of Gettysburg, sealing a Union victory and turning the tide of the Civil War.

July 3, 1945 --- The first civilian passenger car built since February of 1942 was driven off the assembly line at the Ford Motor Company plant in Detroit, MI. Automotive production had been diverted to military production for the war effort.

July 3, 1976 --- 103 hostages were rescued by an Israeli commando unit in a raid on Entebbe airport in Uganda. 106 hostages had been taken from a hijacked Air France airliner on its way to Paris from Tel Aviv. Seven pro-Palestinian guerrilla hijackers, 20 Ugandan soldiers and three hostages were killed in the raid.

July 4, 1776 --- The Continental Congress adopted the Declaration of Independence, declaring the colonies to be "Free and Independent States; that they are Absolved from all Allegiance to the British Crown, and that all political connection between them and the State of Great Britain, is and ought to be totally dissolved."

July 4, 1802 --- The U.S. Military Academy officially opened (West Point, NY).

July 4, 1826 --- John Adams, the second president of the U.S., and Thomas Jefferson, the third president, died within hours of each other on the 50th anniversary of the adoption of the Declaration of Independence.

July 4, 1876 --- In San Francisco, the electric light was demonstrated to the public for the first time.

July 4, 1881 --- Booker T Washington established the Tuskegee Institute.

July 4, 1882 --- The Telegraph Hill Observatory opened in San Francisco.

July 4, 1884 --- The Statue of Liberty was presented to the U.S. by France in Paris.

July 4, 1933 --- Work began on the Oakland Bay Bridge.

July 4, 1942 --- The first American bombing mission over enemy-occupied Europe in WWII took place.

July 5, 1938 --- Herb Caen's first column appeared in the San Francisco Chronicle.

July 6, 1785 --- Congress gave the name “dollar” to U.S. currency and adopted coinage based on the decimal system.

July 6, 1854 --- The first Republican state convention was held in Ripon, Wisconsin.

July 7, 1846 --- California was annexed by the United States during the Mexican American War. Commodore John Drake Sloat, commander of the U.S. Pacific Fleet, officially annexed the California Republic for the United States by raising the stars and stripes at Monterey on July 7, 1846

July 7, 1930 --- Construction began on Boulder (Hoover) Dam on the Colorado River.

July 8, 1776 --- The Liberty Bell rang out from the tower of Pennsylvania's old State House, summoning citizens to the first public reading of the Declaration of Independence by Colonel John Nixon.

July 8, 1932 --- The Dow Jones Industrial Average hit the low point during the Depression at 41.22.

July 8, 1981 --- President Ronald Reagan nominated Sandra Day O'Connor to Supreme Court.

July 9, 1776 --- The Declaration of Independence was read aloud to General Washington's troops in New York.

GENERAL TAX INFORMATION

For answers to your general tax questions, call the Board of Equalization information center. Customer service representatives are available to help you from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: 800-400-7115

TDD service for the hearing impaired

TDD phones: 800-735-2929

Voice phones: 800-735-2922

To reach the Taxpayer Rights Advocate's office for assistance with any BOE issues, see <http://www.boe.ca.gov/tra/tra.htm>, or call toll-free 1-888-324-2798.

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